
Nonresident Withholding Tax Statement

592-B

Attach to Form 592 for each recipient.

Copy A FOR FRANCHISE TAX BOARD

Part I Recipient

Recipient's name 0030		<input type="checkbox"/> SSN - 0010
Address (number and street) 0040	PMB no. 0050	<input type="checkbox"/> FEIN <input type="checkbox"/> California corp. no. 0020
City 0060	State	ZIP Code Country

Part II Withholding agent

Withholding agent's (payer's/partnership's/limited liability company's) name 0090		<input type="checkbox"/> SSN - 0070
Address (number and street) 0100	PMB no. 0110	<input type="checkbox"/> FEIN <input type="checkbox"/> California corp. no. 0080 0085
City 0120	State	ZIP Code Daytime telephone number () 0130

Part III Type of income subject to withholding. Check the applicable box(es).

<input type="checkbox"/> 0210 Payment to Independent Contractor	<input type="checkbox"/> 0220 Rents or Royalties	<input type="checkbox"/> 0230 Estate Distributions	<input type="checkbox"/> 0240 Trust Distributions	<input type="checkbox"/> 0250 Allocations to Foreign (non-U.S.) Nonresident Partner/Member	<input type="checkbox"/> 0260 Distributions to Domestic (U.S.) Nonresident Partner/Member	<input type="checkbox"/> 0265 Other	0270 (describe)
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Part IV Tax Withheld

1 Total amount subject to withholding	1	0280	
2 Total California tax withheld	2	0290	

Withholding Agent Instructions

General Information

Purpose

Use Form 592-B, Nonresident Withholding Tax Statement, to show the amount of income subject to withholding and tax withheld for nonresidents for the year. File a separate Form 592-B for each nonresident. Pass-through entities which were withheld upon by another entity should use Form 592-B to flow the withholding through to their partners, members, S corporation shareholders, or beneficiaries whether they are residents or nonresidents of California.

Note: Use Form 592-A, Nonresident Withholding Remittance Statement, to remit withholding payments during the year. Use Form 592, Nonresident Withholding Annual Return, to report the total withholding for the year and as a transmittal form for Forms 592-B.

Common Errors / Helpful Hints

- Tax ID numbers must be obtained from all payees.
- All fields must be completed.
- File Forms 592-B timely to avoid penalties.
- Examples of how to complete Form 592-B under various situations are provided on the Franchise Tax Board Website at www.ftb.ca.gov. Look for "Withholding" and "Nonresidents".

Who Must File

Any person who has withheld on payments to nonresidents or is a pass-through entity that was withheld upon and must flow through the withholding credit must file Forms 592-B (with Form 592, Nonresident Withholding Annual Return) with the Franchise Tax Board (FTB) and give two copies of Form 592-B to the persons or entities withheld upon.

Note: Withholding agents who withhold based on Form 594, Notice to Withhold Tax at Source, should not include that withholding on Form 592-B.

When and Where to File

File Copy A of this form together with Form 592, Nonresident Withholding Annual Return, with the FTB on or before January 31 following the close of the calendar year unless you are withholding on foreign (non-U.S.) partners. For withholding on foreign partners, file Forms 592-B with Form 592, Side 2 on or before the 15th day of the 4th month following the close of the partnership's tax year. (If all the partners in this partnership are foreign, Forms 592-B and Form 592 must be filed on or before the 15th day of the 6th month after the close of the partnership's tax year.)

Attach Copy A of Form 592-B to the back of Form 592 and mail with payment to:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0651

If you are filing Form(s) 592-B by magnetic media, see Instructions for Form 592, Magnetic Media Requirements, for instructions on mailing the disk or CD to FTB.

Distribute the other copies of Form 592-B as follows:

- **Copies B & C** – Send to the recipient (vendor/payee) by the same date that Copy A is due to the FTB.
- **Copy D** – Retained by withholding agent.

Penalties

The withholding agent must furnish complete and correct copies of Forms 592-B to the FTB and to the recipient (vendor/payee) by the due date.

If the withholding agent fails to provide complete, correct, and timely Forms 592-B to the FTB for all nonresident withholding other than foreign partner withholding, the penalty per Form 592-B is:

- \$15 if filed within 30 days after the due date.
- \$30 if filed by August 1.
- \$50 if filed after August 1 or a correct form is not filed.